

Israel Goldowitz, Chief Counsel
Karen L. Morris, Deputy Chief Counsel
James L. Eggeman, Assistant Chief Counsel
Frank A. Anderson, Attorney, D.C. Bar No. 478234*
Erika E. Barnes, Attorney, Cal. Bar No. 197309*
PENSION BENEFIT GUARANTY CORPORATION
Office of the Chief Counsel
1200 K Street, NW, Suite 340
Washington, D.C. 20005-4026
Tel: (202) 326-4020, ext. 3759
Fax: (202) 326-4112
anderson.frank@pbgc.gov and efile@pbgc.gov

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and

Steven W. Myhre, Acting United States Attorney
Nevada State Bar No. 9635
Carlos A. Gonzalez, Assistant United States Attorney
333 Las Vegas Blvd. South, Suite 5000
Las Vegas, Nevada 89101
Tel: (702) 388-6336
Fax: (702) 388-6787

Attorneys for Pension Benefit Guaranty Corporation

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:)	Case No. BK-S-06-10725 LBR
USA COMMERCIAL MORTGAGE COMPANY,)	Case No. BK-S-06-10726 LBR
	Debtor.)	Case No. BK-S-06-10727 LBR
In re:)	Case No. BK-S-06-10728 LBR
USA CAPITAL REALTY ADVISORS, LLC)	Case No. BK-S-06-10729 LBR
	Debtor.)	
In re:)	Chapter 11
USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,)	
	Debtor.)	Jointly Administered Under
In re:)	Case No. BK-S-06-10725 LBR
USA CAPITAL FIRST TRUST DEED FUND, LLC,)	
	Debtor.)	
In re:)	Hearing Date: October 15, 2007
USA SECURITIES, LLC)	Hearing Time: 9:30 a.m.
	Debtor.)	

* Admitted *pro hac vice*.

**STIPULATION FOR WITHDRAWAL OF PROOFS OF CLAIM FILED BY PBGC
AGAINST USA CAPITAL REALTY ADVISORS, LLC**

1. On November 9, 2006, the Pension Benefit Guaranty Corporation (“PBGC”) filed three proofs of claim against USA Capital Realty Advisors, LLC (“USA Realty”) in the USA Realty bankruptcy case asserting claims on various grounds, designated on the claims register as claim numbers 37-1, 38-1, and 39-1 (the “PBGC original claims”).

2. On or about March 2, 2007, USA Realty filed an objection (docket # 2980) to the PBGC original claims.

3. On April 23, 2007, the Court entered a stipulated order (docket # 3521) providing that the PBGC’s amended claims should be filed by April 23, 2007, and that the PBGC was not required to file a response to the objections to the PBGC original claims.

4. On April 23, 2007, PBGC filed three amended proofs of claim against USA Realty, designated on the claims register as claim numbers 37-2, 38-2, and 39-2 (the “PBGC amended claims”) (together with the PBGC original claims, the “PBGC claims”).

5. On or about June 29, 2007, USA Realty filed objections to the PBGC amended claims (docket # 4083, 4084, 4085).

6. On or about October 8, 2007, USA Realty filed a Declaration of Thomas J. Allison in Support of USA Capital Realty Advisors, LLC’s Objections to the Amended Proofs of Claim 37-2, 38-2, and 39-2 Filed by the Pension Benefit Guaranty Corporation (the “Allison Declaration”) (docket # 4938).

7. Based in part on the Allison Declaration and on additional documentation and information USA Realty has recently provided to the PBGC, the PBGC has agreed to withdraw

the PBGC claims against USA Realty.

8. This stipulation shall not affect PBGC's claims against the other debtors in this jointly-administered proceeding.

WHEREFORE, based on the stipulation set forth above, the parties hereby agree, and request that the Court approve this stipulation as an order of the Court pursuant to Fed. R. Bankr. P. 3006, as follows:

1. The PBGC claims against USA Realty are hereby withdrawn with prejudice.
2. The withdrawal of the PBGC claims against USA Realty shall have no effect on PBGC's claims against any other debtors in this jointly-administered proceeding.

Dated this 9th day of October, 2007.

PENSION BENEFIT GUARANTY CORPORATION

By: /s/ Erika E. Barnes
JAMES L. EGGEMAN
ERIKA E. BARNES
Attorneys for Pension Benefit Guaranty Corporation

RAY QUINNEY & NEBEKER P.C. and
SCHWARTZER & McPHERSON LAW FIRM

By: /s/ Steven C. Strong
ANNETTE W. JARVIS
STEVEN C. STRONG
LENARD E. SCHWARTZER
JEANNETTE E. McPHERSON
Attorneys for USA Capital Realty Advisors, LLC